



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

AUDIT SERVICES UNIT
CITIZENS PLAZA BUILDING
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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

March 28, 2017

Allen Collier, Board Chair
Cumberland Mountain Industries, Inc.
1214 Cedar Fork Road
Tazewell, Tennessee 37879-5000


Dear Mr. Collier:

The Department of Human Services Audit Services staff conducted an unannounced on-site review of the Child and Adult Care Food Program (CACFP) at Cumberland Mountain Industries (Sponsor), Application Agreement 00236, on January 31, 2017. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, the Application Agreement, and applicable Federal and State regulations.

Our review of the Sponsor's records for the test month of December 2016 disclosed no significant deficiencies.

We appreciate the assistance provided during this review. If you have any questions, please contact Jackie Yokley, Audit Director 2, at 615-837-5035 or Jackie.D.Yokley@tn.gov.

Sincerely,


Sam Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Steve Minton, Executive Director, Cumberland Mountain Industries, Inc.
Karen Norton, Finance Director, Cumberland Mountain Industries, Inc.
Allette Vayda, Director, Child and Adult Care Food Programs
Brian Anthis, Program Coordinator, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

EXHIBIT**Verification of CACFP Independent Center Claim (Claiming Percentages)****Cumberland Mountain Industries, Inc.****Review Month/Year: December 2016****Total Reimbursement: \$4,215.31**

| Program Area | Reported on Claim | Verified by Monitoring Review | Verified with Sampling Data (Yes/No/NA) |
|--|--------------------------|--------------------------------------|--|
| Number of Days that CACFP Food Service was operated | 20 | 20 | No |
| Total Attendance | 749 | 749 | No |
| Percentage of Participants in the Free or Reduced-price Category (For Proprietary Center Only) | XXXXXXXX | NA | NA |
| Number of Breakfasts Served | 682 | 682 | No |
| Number of Lunches Served | 749 | 749 | No |
| Number of Suppers Served | NA | NA | NA |
| Number of Supplements Served | 593 | 593 | No |
| Number of Participants in Free Category | 48 | 48 | No |
| Number of Participants in Reduced-Price Category | 0 | 0 | No |
| Number of Participants in Paid Category | 0 | 0 | No |
| Total Number of Participants | 48 | 48 | No |
| Total Amount of Food Costs | XXXXXXXX | \$2,920.42 | No |
| Total Amount of Eligible Food and Nonfood Costs | XXXXXXXX | \$5,593.01 | No |